Exhibit C

BILL OF SALE

THIS BILL OF SALE is dated as of March 5 , 2007 between GREAT SENECA FINANCIAL CORPORATION organized under the laws of the State of Maryland, located at 700 King Farm Blvd, Rockville, MD 20850 ("Seller") and PALISADES ACQUISITION XV, LLC, a Delaware limited liability company organized under the laws of the State of Delaware with its headquarters/principal place of business at 210 Sylvan Avenue, Englewood Cliffs, New Jersey 07632 ("Buyer").

For value received and subject to the terms and conditions of the Purchase and Sale Agreement (the "Agreement") dated February 5, 2007, between Buyer and the Sellers (as defined in the Agreement), Seller does hereby transfer, sell, assign, convey, grant, bargain, set over and deliver to Buyer, and to Buyer's successors and assigns, all of the accounts of Seller included in the Accounts described in Section 1.2 of the Agreement, attached hereto as Schedule I.

This Bill of Sale is executed without recourse and without representations or warranties including, without limitation, any warranties as to collectibility, except as set forth in the Agreement.

GREAT SENECA FINANCIAL CORPORATION, Seller

By: _____
(Signature)
Name: Daniel Varner
Title: President

PALISADES ACQUISITION XV, LLC Buyer

By: _____
(Signature)
Name: _____
Title: _____

BILL OF SALE

THIS BILL OF SALE is dated as of March 5, 2007 between GREAT SENECA FINANCIAL CORPORATION organized under the laws of the State of Maryland, located at 700 King Farm Blvd, Rockville, MD 20850 ("Seller") and PALISADES ACQUISITION XV, LLC, a Delaware limited liability company organized under the laws of the State of Delaware with its headquarters/principal place of business at 210 Sylvan Avenue, Englewood Cliffs, New Jersey 07632 ("Buyer")

For value received and subject to the terms and conditions of the Purchase and Sale Agreement (the "Agreement") dated February 5, 2007, between Buyer and the Sellers (as defined in the Agreement), Seller does hereby transfer, sell, assign, convey, grant, bargain, set over and deliver to Buyer, and to Buyer's successors and assigns, all of the accounts of Seller included in the Accounts described in Section 1.2 of the Agreement, attached hereto as Schedule 1.

This Bill of Sale is executed without recourse and without representations or warranties including, without limitation, any warranties as to collectibility, except as set forth in the Agreement.

GREAT SENECA FINANCIAL CORPORATION,
Seller

By: _____
        (Signature)
Name: _____
Title: _____

PALISADES ACQUISITION XV, LLC
Buyer

By: _____
        (Signature)
Name: _Mitchell Cohn_
Title: _Manager_

1002481
03/02/2007 2111407.02

BILL OF SALE

Subject to the terms and conditions of that certain Sale Agreement, dated as of March 5 , 2007 (the "Agreement"), between PALISADES ACQUISITION XV, LLC ("Seller"), a Delaware limited liability company organized under the laws of the State of Delaware with its headquarters/principal place of business at 210 Sylvan Avenue, Englewood Cliffs, New Jersey 07632 and PALISADES ACQUISITION XVI, LLC ("Buyer"), a Delaware limited liability company organized under the laws of the State of Delaware with its headquarters/principal place of business at 210 Sylvan Avenue, Englewood Cliffs, New Jersey 07632, and for the consideration set forth in the Agreement and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, Seller does hereby sell, convey, assign, transfer, set over and deliver to Buyer all of Seller's right, title and interest in all of the Receivable Assets, which such Receivable Assets are more fully described in the Agreement.

This Bill of Sale is being delivered pursuant to the Agreement and is subject to each of the terms set forth therein.

This Bill of Sale shall be binding upon, and shall inure to the benefit of, the parties hereto and their respective successors and assigns.

Capitalized terms not otherwise defined herein shall have the meanings ascribed to such terms in the Agreement.

[signature page follows]

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IN WITNESS WHEREOF, Seller has caused this Bill of Sale to be executed on its behalf by its duly authorized officer as of this _5_ day of March, 2007.

PALISADES ACQUISITION XV, LLC

By:_____

    Name: Mitchell Sh~

    Title: Manager